



Republic of the Philippines
DEPARTMENT OF LABOR AND EMPLOYMENT
Intramuros, Manila



LABOR ADVISORY NO. 18
Series of 2016

**Payment of Wages and Other Benefits
for the Special (Non-working) Days on December 24 & 31, 2016 and
the Regular Holidays on December 25, & 30, 2016 and January 1, 2017**

Pursuant to Proclamation Nos. 1105 and 50 issued by President Benigno S. Aquino III on August 20, 2015 and President Rodrigo R. Duterte on August 16, 2016 respectively, the following rules for pay on special days and regular holidays shall apply:

1. Special (Non-working) Days on December 24 and 31, 2016

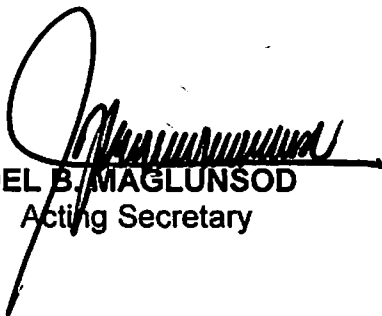
- 1.1 If the employee did not work, the "no work, no pay" principle shall apply unless there is a favorable company policy, practice or collective bargaining agreement (CBA) granting payment on a special day;
- 1.2 For work done during a special day, he/she shall be paid an additional 30% of his/her daily rate on the first eight hours of work **[(Daily rate x 130%) + COLA]**;
- 1.3 For work done in excess of eight hours (overtime work), he/she shall be paid an additional 30% of his/her hourly rate on said day **(Hourly rate of the basic daily wage x 130% x 130% x number of hours worked)**;
- 1.4 For work done during a special day that also falls on his/her rest day, he/she shall be paid an additional 50% of his/her daily rate on the first eight hours of work **[(Daily rate x 150%) + COLA]**; and
- 1.5 For work done in excess of eight hours (overtime work) during a special day that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her hourly rate on said day **(Hourly rate of the basic daily wage x 150% x 130% x number of hours worked)**.

2. Regular Holidays on December 25 & 30, 2016 and January 1, 2017

- 2.1 If the employee did not work, he/she shall be paid 100% of his/her salary for that day **[(Daily rate + COLA) x 100%]¹**;

- 2.2 For work done during a regular holiday, the employee shall be paid 200% of his/her regular salary for that day for the first eight hours [(Daily rate + COLA) x 200%]¹;
- 2.3 For work done in excess of eight hours (overtime work), he/she shall be paid an additional 30% of his/her hourly rate on said day [Hourly rate of the basic daily wage x 200% x 130% x number of hours worked];
- 2.4 For work done during a regular holiday that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her daily rate of 200% [(Daily rate + COLA) x 200%] + [30% (Daily rate x 200%)]; and
- 2.5 For work done in excess of eight hours (overtime work) during a regular holiday that also falls on his/her rest day, he/she shall be paid an additional 30% of his/her hourly rate on said day (Hourly rate of the basic daily wage x 200% x 130% x 130% x number of hours worked).

Be guided accordingly.


JOEL B. MAGLUNSOD
Acting Secretary

14 December 2016

¹ Cost of Living Allowance (COLA) is included in the computation of holiday pay